

093884



UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
2006 WASHINGTON BOULEVARD BUILDING
234 STATE STREET
DETROIT, MICHIGAN 48226

MAY 15 1973

Commanding Officer
U S.S. CORAL SEA (CVA-43)
FPO San Francisco

Dear Sir

We have reviewed selected financial transactions in accounts of the U S S CORAL SEA for the 6 months ended December 31, 1972. Of 713 vouchers and pay records examined, we found 69 were in error -- causing over or underpayments to servicemen, overpayments to private messes, and incorrect leave balances. The errors are summarized in the appendix.

Voucher errors were predominant and indicate a need for more care and supervisory attention in preparing ration and travel vouchers. The most common errors are discussed below.

- Payments to treasurers of private messes include ration allowances for enlisted members who were on leave or temporary additional duty. See paragraph 30168, MPP.
- Incorrect per diem rates were used. In many of these cases, the \$8 travel rate instead of the local foreign rate was used for the day of arrival at the permanent duty station, contrary to paragraph M 4253-4, JTR.
- Incorrect distances were used in computing mileage allowances. In several cases,

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distances in the Official Table of Distances effective June 1, 1972, were used for travel performed in April and May

- Per diem was not paid for travel between stations. In four of five cases, per diem authorized by regulations was not allowed for the day of arrival at the new permanent duty station. See paragraph M 4205-3e, JTR

We were unable to pinpoint responsibility or determine specific causes of the errors since our review was limited to records available at the Navy Finance Center, Cleveland. However, we believe the number of errors could be significantly reduced if clerical personnel were more careful in preparing vouchers and maintaining pay records, and by better supervisory reviews.

We are bringing this information to your attention so you can take action to preclude future errors. To assist you, we are enclosing information copies of informal inquiries. We would appreciate your comments on the causes and actions taken. Please let us know if you need additional information.

Sincerely yours,

[Handwritten signature]

C H Moore
Regional Manager

Enclosures -- 2
Appendix
Copies of informal inquiries (13)

cc Comptroller of the Navy
Commander Naval Air Force, U S Pacific Fleet
Director, Navy Military Pay System
Commanding Officer, Navy Finance Center, Cleveland
Commanding Officer, Navy Regional Finance Center, San Francisco
Director, Naval Area Audit Service, San Francisco

U S GENERAL ACCOUNTING OFFICE
DETROIT REGIONAL OFFICE

U S S CORAL SEA (CVA-43)
JULY 1 THROUGH DECEMBER 31, 1972

EXTENT OF ERRORS

<u>TYPE OF RECORD</u>	<u>TOTAL</u>	<u>REVIEWED</u>	<u>ERRORS</u>	<u>RECORDS WITH ERRORS</u>	
				<u>Number</u>	<u>Percent</u>
Military travel vouchers	1,554	311	43	39	13
Miscellaneous vouchers	31	31	54	10	32
Military pay records	<u>2,598</u>	<u>371</u>	<u>22</u>	<u>20</u>	<u>5</u>
Totals	<u>4,183</u>	<u>713</u>	<u>119</u>	<u>69</u>	<u>10</u>

SUMMARY OF ERRORS

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MILITARY TRAVEL VOUCHERS</u>			
<u>Per Diem</u>			
Wrong rate	12	\$ 42.12	\$ 23.30
Computation	6	4.75	20.05
Not paid while enroute between stations	5		25.30
Meals/quarters - deductions	3	4.48	26 40
Constructive travel	3 ^a	24.75	
<u>Mileage</u>			
Incorrect distance	10	20 46	46.26
Mixed travel	1	161 45	
Government air directed	1	25 15	
Computation	1		9 90
<u>Dependent's Travel Allowance</u>			
Child - age limit	<u>1</u>	<u>13.02</u>	
Subtotal	<u>43</u>	<u>\$296.18</u>	<u>\$151 21</u>

^aOne Pay Adjustment Authorization for \$15 70 was previously issued by the Navy Finance Center, Cleveland

<u>TYPE OF ERROR</u>	<u>NUMBER</u>	<u>OVERPAYMENT</u>	<u>UNDERPAYMENT</u>
<u>MISCELLANEOUS VOUCHERS</u>			
<u>Training Duty</u>			
Incorrect distances	10	\$ 87.96	\$ 20.52
Computation	1		17 40
<u>Rations Commuted to Private Mess</u>			
Members on leave or TAD	41	607 36	
Credited prior to reporting date	1	7 30	
Computation	1		93 44
Subtotal	54	\$ 702.62	\$131.36
<u>MILITARY PAY RECORDS</u>			
<u>Pay and Allowances</u>			
Computation/extensions	3		\$ 49 00
Quarters allowance not paid to members without dependents on change of station	3		346 08
Commuted rations not deducted - leave	2	\$ 11 68	
Lump sum leave - included unauthorized quarters allowance	1	46.25	
Leave rations - duplication	1	40.88	
Unauthorized allotment refund	1	148 00	
Subtotal	11	\$ 246 81	\$395 08
Total monetary errors	108	\$1,245.61	\$677 65
		<u>OVERSTATED</u>	<u>UNDERSTATED</u>
<u>Leave Accounting</u>			
Balances computed incorrectly	11	52 days	35 5 days
Total all errors	119		